

**AMENDMENTS TO THE CLAIMS**

**Please add Claims 1 and 10.**

1 (currently amended): An optical diffusing layer comprising a resin coated layer having a surface fine concavo-convex structure which is formed by particles having a particle size of 2 to 5  $\mu\text{m}$ , wherein an average of peak-to-peak distance ( $S_m$ ), an average of center line surface roughness ( $R_a$ ), and an average of ten-point surface roughness ( $R_z$ ) on the surface with fine concavo-convex structure satisfy following equations:

$$S_m \leq 80\mu\text{m},$$

$$0.1 \leq R_a \leq 0.17\mu\text{m}, \text{ and}$$

$$R_z \leq 9R_a,$$

said ~~anti-glare outermost~~optical diffusing layer further comprising a low refractive index layer having a refractive index lower than a refractive index of the resin coated layer disposed on the concavo-convex structure surface of the resin coated layer.

2 (original): The optical diffusing layer according to claim 1, wherein a 60° glossiness of the surface with fine concavo-convex structure is no more than 70 %.

3 (canceled)

4 (previously presented): The optical diffusing layer according to claim 1, wherein the particles are organic particles.

5 (original): The optical diffusing layer according to claim 1, wherein the resin coated layer is formed by an ultraviolet curable resin.

6 (canceled)

7 (original): An optical diffusing sheet comprising the optical diffusing layer of claim 1 disposed on one side or on both sides of a transparent substrate.

8 (previously presented): An optical element comprising the optical diffusing layer of claim 1 disposed on one side or on both sides of an optical element.

9 (original): A visual display applying the optical element according to claim 8.

10 (currently amended): An anti-glare outermost layer comprising a resin and particles having a particle size of 2 to 5  $\mu\text{m}$  dispersing therein, said outermost layer having a concave-convex surface having the following profiles:

$S_m \leq 80\mu\text{m}$ ;

$0.1 \leq R_a \leq 0.17\mu\text{m}$ ; and

$R_z \leq 9 \cdot R_a$ ,

wherein  $S_m$  is an average of peak-to-peak distance,  $R_a$  is an average of center line surface roughness, and  $R_z$  is an average of ten-point surface roughness,

said ~~optical diffusing~~ anti-glare outermost layer further comprising a low refractive index layer having a refractive index lower than a refractive index of the anti-glare outermost layer, said index layer being disposed on the concave-convex surface of the anti-glare outermost layer.

11 (previously presented): The anti-glare outermost layer according to Claim 10, which is a layer coated on a transparent plate.

12 (previously presented): The anti-glare outermost layer according to Claim 10, wherein the profiles are achieved by selecting the type of particles, a size of the particles, an amount of the particles, and a thickness of the layer.

13 (canceled)

14 (previously presented): An optical element comprising the optical diffusing sheet of claim 7 disposed on one side or on both sides of an optical element.

15 (previously presented): A visual display applying the optical element according to claim 14.

16 (previously presented): The optical diffusing layer according to Claim 1, wherein the low refractive layer comprises fluorinated polysiloxanes.

17 (previously presented): The optical diffusing layer according to Claim 1, wherein the low refractive layer has a thickness of about  $0.05\mu\text{m}$  to about  $0.3\mu\text{m}$ .

18 (previously presented): The anti-glare outermost layer according to Claim 10, wherein the low refractive layer comprises fluorinated polysiloxanes.

19 (previously presented): The anti-glare outermost layer according to Claim 10, wherein the low refractive layer has a thickness of about  $0.05\mu\text{m}$  to about  $0.3\mu\text{m}$ .